

**Connecticut State Board of Accountancy  
Meeting Minutes  
November 3, 2016**

The meeting was called to order by Chairman John H. Schuyler, CPA, at 10:05 A.M. in Room 119 of the State Office Building, 165 Capitol Avenue, Hartford, Connecticut.

Board Members Present:	John H. Schuyler, Chairman	Certified Public Accountant
	Marcia L. Marien	Certified Public Accountant
	Peter J. Niedermeyer	Certified Public Accountant
	Dannell R. Lyne	Certified Public Accountant
	Timothy F. Egan via Teleconference	Certified Public Accountant
	Karla H. Fox, Esq. via Teleconference	Public Member
	Mark Aronowitz	Public Member

Board Members Absent:	Martha S. Triplett, Esq.	Public Member
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Board Vacancies:	Public Member
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DCP Staff Present:	Jonathan Harris, Commissioner
	Michelle Seagull, Deputy Commissioner
	Frank Virnelli, Manager
	Howard Osden
	Robin Washbond
	Denise Diaz

Public Present:	Art Renner, CPA, Executive Director, CT Society of CPAs
	Robert Boudreau, President, CT Society of CPAs
	Mark Zampino, Public Affairs Director, CT Society of CPAs

**Note:** The administrative functions of the Boards, Commissions and Councils are carried out by the Department of Consumer Protection, Occupational and Professional Licensing Division, 165 Capitol Avenue, Hartford, CT 06106  
Richard M. Hurlburt, Director: [dcp.occupationalprofessional@ct.gov](mailto:dcp.occupationalprofessional@ct.gov) for minutes and agenda items  
Agency Web site: [www.ct.gov/dcp](http://www.ct.gov/dcp)  
Licensing/Certification: [dcp.licenseservices@ct.gov](mailto:dcp.licenseservices@ct.gov)  
Enforcement issues: [dcp.accounting@ct.gov](mailto:dcp.accounting@ct.gov)

## **MINUTES OF PREVIOUS MEETINGS**

Mr. Niedermeyer made a motion to approve the minutes of the October 6, 2016 board meeting. The motion was seconded by Mr. Lyne. All present board members voted in favor.

## **COMMENTS OR CONCERNS OF ANY PERSON PRESENT TODAY**

None

## **OLD BUSINESS**

### **NASBA Annual Meeting**

Mr. Aronowitz and Mr. Virnelli reported on the highlights of the 109<sup>th</sup> NASBA Annual Meeting in Austin, Texas on October 30-November 2, 2016.

Among the topics discussed were: Proposed Peer Review changes; Continuing Professional Education advances; New CPA exam; North Carolina Dental case and Chartered Global Management Accountant (CGMA) title.

### **Status of CPE Audit Group**

Mr. Virnelli reported that the CPE Audit group is moving forward; meetings have been scheduled to discuss the process and requirements with Director Maloney and the coordinator of the audits, Joseph Piechta.

## **NEW BUSINESS**

### **Initial CPA Certification and License Applications with Industry Work Experience**

#### **Allyson Elise Brown – 2 years' work experience with United Technologies Corporation – 2/16/12 through 2/13/15**

Ms. Marien made a motion to approve the application. The motion was seconded by Mr. Aronowitz. All present board members voted in favor.

#### **Richard Gabriel – 2 years' work experience with the Mohegan Tribe – 10/7/14 through 10/7/16**

Mr. Lyne made a motion to approve the application. The motion was seconded by Ms. Fox. All present board members voted in favor.

#### **Omar Alejandro Palanco – 2 years' work experience with XL Catlin – 7/7/14 through 7/30/16**

Ms. Marien made a motion to table this matter for follow-up and verification that the supervisor was a licensed CPA for the period of 7/7/14 through 7/30/16. The motion was seconded by Mr. Lyne. All present board members voted in favor.

## **2017 Board of Accountancy Meeting Dates**

450 Columbus Blvd, Hartford

January 2017– *No meeting due to DCP move*  
Thursday, February 2, 2017  
Tuesday, March 7, 2017  
Thursday, April 6, 2017  
Tuesday, May 2, 2017  
Thursday, June 1, 2017  
July – No Meeting  
Thursday, August 3, 2017  
Tuesday, September 5, 2017  
Thursday, October 5, 2017  
Tuesday, November 7, 2017  
December – No Meeting

The Board reviewed the 2017 meeting schedule and noted that the meetings will be held at the Department of Consumer Protection's new location at 450 Columbus Boulevard, Hartford.

## **ENFORCEMENT AND COMPLAINTS**

### **Enforcement Update**

Mr. Virnelli provided an enforcement update and reported that there were: thirty-nine (39)-Failure to renew individual license/certificate, misrepresentation, unauthorized use of CPA title; one (1)-Failure to renew individual license/certificate; five (5)-Practice without a firm permit, false or misleading advertisement, unauthorized use of CPA title; twenty (20)-Professional misconduct; five (5)-Continuing professional education reporting violations.

### **Enforcement Cases:**

**Case No. 2016-1-** Allegations: Connecticut General Statutes §20-281b, failure to renew CPA license in a timely way; C.G.S. §20-281c, engaging in the unauthorized practice of public accountancy; C.G.S. §20-281d, failure to submit continuing education courses in a timely manner; and C.G.S. §20-281g, engaging in the unauthorized use of the CPA title.

*Recommendation: Settle this matter by having the Respondent pay a certificate registration fee of \$40 and a late fee of \$150, for a total of \$190.00.*

Ms. Marien made a motion to accept the Department recommendation to settle this matter by having the Respondent pay a certificate registration fee of \$40 and a late fee of \$150, for a total of \$190. Mr. Aronowitz seconded the motion. All present board members voted in favor.

**Case No. 2016-31-** Allegations: Connecticut General Statutes §20-280(e), unauthorized use of the CPA title in 2015; and 20-281g(j), engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Service.

*Recommendation: Dismiss this case for lack of probable cause.*

Mr. Niedermeyer made a motion to accept the Department recommendation to dismiss this case for lack of probable cause. Mr. Lyne seconded the motion. All present board members voted in favor.

**Case No. 2016-45-** Allegations: Connecticut General Statutes §20-280(e), unauthorized use of the CPA title in 2015; and 20-281g(j), engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Service.

*Recommendation: Dismiss this case for lack of probable cause.*

Mr. Aronowitz made a motion to accept the Department recommendation to dismiss this case for lack of probable cause. Mr. Niedermeyer seconded the motion.

Ms. Marien abstained. The remaining board members voted in favor.

### **COMMENTS OR CONCERNS OF ANY PERSON PRESENT TODAY**

Robert Boudreau, President, CT Society of CPAs, commented on the very successful interviews with the prospective candidates which have been narrowed down to two finalists and that they anticipate naming Mr. Renner's successor after the final presentation meeting on November 7<sup>th</sup>.

Art Renner, Executive Director of the Connecticut Society of CPAs commented to the Board on the twinge of nostalgia he experienced today as he remembered the last twenty years and 200 board meetings he attended and he stated that the Society and State Board together have accomplished so much over the years.

Chairman Schuyler expressed his thanks to Mr. Renner for his cooperation and participation with this board and all past boards over the last twenty years.

Mr. Renner discussed Facilitated State Board Access which allows state boards to see results of peer reviews online. Mr. Renner reported that Connecticut is the only state board in the country that does not utilize the Facilitated State Board Access.

Ms. Marien made a motion to recommend that the Department register for the Facilitated State Board Access and to discuss further at the March meeting.

Mr. Niedermeyer seconded the motion. All present board members voted in favor.

## **ADJOURN**

Ms. Fox made a motion to adjourn the meeting at 11:15 A.M. The motion was seconded by Mr. Egan. All present board members voted in favor.

Next scheduled meeting: Thursday, February 2, 2017, at 10:00 a.m., 450 Columbus Blvd., Hartford.